



Analysis of Employee Professionalism at the Regional Financial and Revenue Management Agency of East Kolaka Regency

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Abstract

This study aims to describe and analyze the professionalism of the employees at the Regional Financial and Revenue Management Agency (BPKPD) of East Kolaka Regency. The data analysis method used is qualitative, utilizing descriptive analysis tools. The study involved four informants. The findings indicate that knowledge gained from academic experience proves to be beneficial in the workplace, as experienced by the employees at the BPKPD of East Kolaka Regency. This knowledge has been instrumental in assisting them with their daily tasks. Skills such as computer proficiency have become a key strength that helps employees in their work at the BPKPD office. Talents like writing and mathematics, which have been cultivated since childhood, are now valuable in their professional lives and have greatly supported their work. Additionally, previous work experience has enhanced the quality of their current tasks, as felt by the employees at the BPKPD of East Kolaka Regency.

Keywords: Knowledge, Skill, Ability, Experience

Introduction

In the current era of globalization, the government is faced with a great challenge to display professional apparatus in carrying out their duties and functions (Jessop, 2017; Rohayati et al., 2022). This demand is increasingly relevant at the local government level, where public expectations for fair, equitable, and efficient services are increasing. The success of public services is largely determined by the quality of the professionalism of the apparatus, including the ability to uphold bureaucratic ethics, be free from corruption, collusion, and nepotism (KKN), and have high competence and work ethic (Hubaib et al., 2023; Suprayitno & Abbas, 2024).

The Regional Financial and Revenue Management Agency (BPKPD) of East Kolaka

Regency has an important role in supporting the government's supporting functions in the financial sector. However, there are still various obstacles related to employee professionalism, such as unpunctuality in work and lack of efficiency in completing tasks. Therefore, this study aims to analyze the professionalism of employees at BPKPD East Kolaka Regency as an effort to improve the quality of service and performance of the institution.

Professionalism in public organizations is essential to ensure the successful implementation of duties and responsibilities (Darwis et al., 2020; Kearney & Sinha, 2018; Komakech, 2016). In the context of BPKPD, employee professionalism is the key to achieving efficiency in financial management and regional revenue. The usefulness of professionalism variables includes aspects of competence, effectiveness, efficiency, and employee responsibility. Professional employees are expected to be able to manage budgets and revenues well, provide timely services, and minimize errors in financial reporting.

The relevant literature shows that the level of professionalism is greatly influenced by education, training, and work ethic factors. In the context of the East Kolaka Regency BPKPD, increasing professionalism can have a positive impact on the efficiency of regional budget management, as well as increase public trust in the institution. Thus, it is important to measure the extent of professionalism of employees in carrying out their duties, especially in facing the increasingly complex challenges of regional financial management (Atmaja et al., 2022; Noordegraaf, 2016).

In general, many studies have discussed the professionalism of employees in the public sector, but the focus on employees in regional financial institutions, such as BPKPD, is still relatively limited (Oktaruna et al., 2022; Sahabuddin et al., 2021). Most studies focus more on improving professionalism in the public service sector, while studies that highlight professionalism in the context of regional financial management receive less attention. In fact, professionalism in this field is very important because it has a direct impact on financial stability and regional budget efficiency.

Meanwhile, some common solutions that are widely discussed in the literature related to the development of professionalism are through increasing training, supervision, and bureaucratic reform. However, there have not been many studies that specifically link employee professionalism to performance results at BPKPD. Therefore, this study seeks to fill this gap by further researching the factors that affect the professionalism of employees in BPKPD East Kolaka Regency and their impact on organizational performance.

This study seeks to fill the existing gap by conducting an in-depth analysis related to factors that affect employee professionalism at BPKPD East Kolaka Regency. The approach used is to evaluate employee performance based on professionalism indicators, such as competence, effectiveness, efficiency, and responsibility (Kusumaningrum et al., 2019). One of the solutions that is expected to overcome this gap is to implement training and development programs that focus on improving the technical competence and work ethics of employees.

The core concept proposed in this study is strengthening human resource management through increasing accountability and performance supervision. Thus, BPKPD employees are expected to work more professionally, on time, and be able to provide optimal results. In addition, improving performance evaluation mechanisms and providing incentives can also be a solution to improve employee professionalism.

This study aims to describe and analyze the level of professionalism of employees of

the Regional Financial and Revenue Management Agency (BPKPD) of East Kolaka Regency. In addition, this study aims to identify factors that affect employee professionalism and provide policy recommendations that can improve employee performance in the institution. It is hoped that the results of this study can contribute to improving the quality of services and the effectiveness of regional financial management in East Kolaka Regency.

Research Method

This study uses a descriptive method with a qualitative approach to analyze the level of professionalism of employees of the Regional Financial and Revenue Management Agency (BPKPD) of East Kolaka Regency. This approach was chosen to deeply understand the phenomenon of professionalism in employee work based on their daily experiences, views, and realities. Key data were collected through in-depth interviews with several BPKPD employees, including structural officials and operational staff. The interview is conducted in a semi-structured manner with a guideline of questions that focus on aspects such as competence, work effectiveness, efficiency, responsibility, and challenges faced by employees in carrying out their duties professionally.

Qualitative data analysis is carried out thematically, where data from interviews is transcribed, categorized, and analyzed to find patterns that show the level of professionalism of employees and the factors that influence it. The data obtained is then compared with the theory of work professionalism to provide a more in-depth picture of the actual condition of employees at BPKPD. The findings of this interview are also validated using additional data obtained from direct observation and internal documentation of BPKPD, such as annual performance reports and policies related to personnel management. With this method, the research is expected to provide a comprehensive overview of the dynamics of professionalism in the work environment of BPKPD East Kolaka Regency.

Result

Work professionalism is a reflection of an employee's attitude and behavior in the workplace, demonstrating not only their competence in performing their duties but also their dedication and loyalty to the organization. In the context of the Regional Financial and Revenue Management Agency (BPKPD) of East Kolaka Regency (Koltim), professionalism is evident through the employees' ability to carry out tasks efficiently, maintain high ethical standards, and uphold a sense of responsibility towards achieving the agency's objectives. A professional employee continuously seeks to improve their skills and knowledge, adapting to the dynamic nature of their job while remaining committed to the goals of the organization. Their professionalism is also reflected in how they interact with colleagues and stakeholders, fostering a positive work environment that contributes to the overall performance and reputation of the BPKPD.

Knowledge

In interviews conducted by researchers, employees at the East Kolaka Regency Regional Financial and Revenue Management Agency showed that the knowledge they have greatly supports their routine activities and work in the office. One of the informants, who is an information systems graduate, stated that the knowledge he gained during his college years was very relevant to the tasks he carried out in the office, especially in office administrative

governance. This shows that the knowledge gained from formal education is an important foundation in supporting employee performance. In addition, Jumarni Ibrahim, a Financial Planner Analyst, explained that with his educational background in accounting, he feels able to carry out work related to the preparation of financial statements, bank reconciliation, and regional expenditure management more effectively. This emphasizes the importance of accounting knowledge in supporting performance in the work environment.

Furthermore, other informants such as Indra, SE, who serves as the Head of the Sub-Division of Inventory and Asset Mutation, also emphasized the importance of the knowledge he gained while studying in the field of management economics. This knowledge, according to him, is very useful in managing daily work, including in terms of work planning and evaluation. Not only that, but he also has additional skills in computer operation and accounting which are very beneficial in supporting his tasks. Elvira Yulianty, SE, as the Head of the Regional Financial Reporting Sub-Division, also explained how the accounting education she took for four years at the Faculty of Economics and Business contributed greatly to her ability and knowledge in completing work related to regional financial reporting. Based on this interview, it can be concluded that the knowledge gained from formal education and additional courses is very important in supporting the performance of employees at the Regional Financial and Revenue Management Agency of East Kolaka Regency.

Skill

Skills are an important element that supports employee performance at the East Kolaka Regency Regional Financial and Revenue Management Agency. One of the informants, Andriani Muliadi, S.Si, Head of the General and Personnel Subdivision, said that time management skills really helped him in completing his work on time. In addition, basic skills such as literacy, the ability to operate computers, and interpersonal skills such as teamwork also support their performance in the office. These skills are seen as important assets that every employee must have to support the smooth running of daily activities at work.

The researcher also conducted an interview with Jumarni Ibrahim, S.Ak, who stated that technical skills such as the ability to operate a computer and communicate well are indispensable in her daily work. He also added that the ability to work together in a team, think creatively and critically, and be disciplined in carrying out their tasks greatly supports the achievement of optimal results. Similarly, Indra, SE, emphasized that computer operating skills are very important in completing the administrative tasks that he performs on a daily basis. Elvira Yulianty, SE, also highlighted the importance of her accounting skills in facilitating the regional financial reporting process. Based on interviews with some of these informants, it can be concluded that the skills possessed by employees, both technical and interpersonal skills, directly contribute to the effectiveness of their work in the office.

Ability

Talent is also considered one of the influential factors in supporting routine work at the office of the Regional Financial and Revenue Management Agency of East Kolaka Regency. Andriani Muliadi, S.Si, stated that the talent for writing and numeracy that he had since childhood greatly supported his work in the office, although he also had a talent in the field of

art that was not fully related to his work. This shows that talent can play a role in increasing employee productivity, especially when the talent is relevant to the task being performed.

In addition, Jumarni Ibrahim, S.Ak, emphasized that his talent in calculating is very helpful in completing the financial tasks for which he is responsible. Indra, SE, also emphasized that his computational talent and analytical skills are important in his daily work, especially in ensuring the accuracy of the data reported. Elvira Yulianty, SE, also stated that her talent in writing, reading, and counting since childhood has helped her a lot in completing financial reporting tasks. From the results of this interview, it can be concluded that the talents possessed by the employees not only help them in completing their daily work, but also give them confidence in carrying out their duties more efficiently.

Experience

Work experience is also an important factor that affects the quality of work of employees at the Regional Financial and Revenue Management Agency of East Kolaka Regency. Andriani Muliadi, S.Si, explained that his work experience in the field of office administration and personnel made a great contribution in improving his ability to carry out tasks in the office. His previous work experience in a private company has also given him a broad insight into administrative management and accounting, which is very useful in his current job.

The same thing was also conveyed by Jumarni Ibrahim, S.Ak, who has experience working as a purchasing admin in a private company and as a village secretary. The experience gave him a deep understanding of spending management and team management, which now greatly helps him in carrying out his duties in government. Indra, SE, also revealed that his experience at his previous workplace, especially at the Regional Civil Service Agency, greatly supported his new duties in the office, especially in making data reports. Meanwhile, Elvira Yulianty, SE, who has experience assisting lecturers in auditing companies through public accounting firms, also stated that the experience provides a solid foundation in her current work. Based on the results of this interview, it can be concluded that the diverse and varied work experience of the employees at the East Kolaka Regency Regional Financial and Revenue Management Agency is very helpful for them in improving their performance and completing their tasks better.

Discussion

Based on the results of the research, it can be seen that the knowledge possessed by employees at the East Kolaka Regency Regional Financial and Revenue Management Agency plays an important role in supporting their daily work. This knowledge is obtained from education and training backgrounds that are appropriate to their field of work, such as administration, accounting, and information systems (Kavanagh & Johnson, 2017; Masa'deh et al., 2017). With good knowledge, employees are able to carry out their duties more effectively and efficiently. The knowledge they have also supports the professionalism of employees, where they can apply their knowledge and expertise to complete various tasks in the office, both in terms of regional financial management and in other administrative tasks (Breit et al., 2018). Knowledge is not only the result of formal education, but also develops through work experience and continuous learning carried out by employees to continuously improve their capacity.

Skills are a key factor that supports the smooth implementation of tasks in the office (Albers et al., 2021). Based on the results of the research, the employees at the East Kolaka Regency Regional Financial and Revenue Management Agency have diverse skills, in accordance with the duties and responsibilities of each division. Technical skills, such as the ability to operate a computer and compile financial statements, are one of the essential elements that make daily work easier. In addition to technical skills, interpersonal skills such as the ability to work together in a team and time management are also in high demand. Skills in time management, for example, allow employees to complete tasks on time, thereby increasing work efficiency (Davidescu et al., 2020; Mone et al., 2018). These skills allow employees to not only carry out their duties effectively, but also ensure the optimal achievement of organizational goals.

Natural talents or abilities are also found to have a significant role in supporting employee performance (Cimatti, 2016; Udin et al., 2023). From the results of the interview, it can be seen that the talents possessed by the employees, such as the ability to write, count, or communicate, are very helpful for them in carrying out their daily tasks. These natural talents, when honed and developed through training or work experience, can be a factor that improves the quality of work and productivity of employees (Kamel, 2019; Sanusi & Puteh, 2017). It is important for organizations to recognize and develop the talents of their employees, because with optimal utilization of talents, employees can contribute more to the success of the organization. These talents, both general and special, provide abilities that allow employees to carry out their duties more easily and effectively, so that the results of the work produced are maximized.

Work experience is one of the important aspects that cannot be separated from the quality of employee performance (Diamantidis & Chatzoglou, 2019). Based on interviews with employees at the East Kolaka Regency Regional Financial and Revenue Management Agency, the work experience gained from previous jobs has made a significant contribution to the quality of their current work. Experience allows employees to better understand how best to complete tasks and face various challenges in the work environment (Block, 2016). Work experience also includes mastery of the procedures and techniques necessary to carry out certain tasks, both in the administrative and financial fields. With experience, employees become more skilled, confident, and able to work more effectively in dealing with different situations in the workplace. This experience is an important asset for employees in facing increasingly complex changes and challenges in the world of work, so that they can continue to adapt and provide optimal work results.

Conclusion

Based on the results of the research conducted by measuring four main indicators, namely knowledge, skills, talents, and experience, it can be concluded that each of these elements plays an important role in supporting the performance of employees at the Regional Financial and Revenue Management Agency of East Kolaka Regency. The knowledge possessed by employees, both from formal education and training, has proven to be very helpful for them in completing administrative and technical tasks efficiently. Skills, such as the ability to operate computers and technology, are also crucial aspects that make employees more effective in carrying out their jobs. In addition, natural talents such as writing and counting that

have been developed since childhood are very beneficial in supporting daily tasks in the office. The work experience gained from previous jobs also has a positive impact on the quality of their current work, making them more skilled in dealing with various job challenges. Thus, it is important for organizational leaders to pay more attention to the development of these four aspects, as all of these factors have a significant contribution to employee productivity and performance. Further research should focus more on testing the direct influence of knowledge, skills, talents, and experience on employee performance quantitatively, in order to find out how much influence these factors have in creating optimal performance in the wider work environment.

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